13-12-0

[L. & M. 2,000—28-11-97.]

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 2485-M

DATED 1-11-97

INDEXED. CR

DESPATCHED

[Despatch Abstract.]

Accounts

Recording in the remarks, report on the audit of the — of the Nellore mills for 1896-97.

✓

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Local & Munl. (1897) Department.

CURRENT No. 3755th

From The Collector of Nellore

Misc
Order no. 2485 m mis dt 11/11/97

Recorded.

2. The attention of the Accountant General is drawn to the Chairman's remarks in his letter read above.

V.R
10/11/97

S.R. 10-11

No.

Dated 30-10-97

Received 1-11-97

Registered 1-11-97

Enclosures 1 & C. No 3567 in retd.

Spare copies.

SUBJECT.

Forwarding report on the audit of the accounts of the Nellore Municipality for 1896-97.

To
The Accountant General
Chairman, Mc. Nellore
Misc 540 Encl
PRO
Augs 12/11/97

a/c/11

11/11/97

6/11

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Cur. no 894 of 97. Eng

Local & Munl. (1897) Department.

CURRENT No. 356 of M.

COLLECTOR NELLORE 23 OCT 97

From The Accountant General Madras.

No 1096 dy 27-10-97

~~Order~~

Forwarded to the Chairman, Municipal Council, Nellore, to whom this report should have been transmitted by the collector in the first instance.

No. L.7.D / 430

Dated 29 September 97

Received 18 OCT. 1897

Registered

Enclosures

Spare copies

Secretary to Government

V.R 22/10/97

SUBJECT.

Forwarding report on the audit of the accounts of the Nellore Municipality for the year 1896-97.

No 1519 dated 6th October 1897 Eng

Forwarded to the Secretary to Government Local and Municipal Department Fort Saint George, Madras.

Ag. Collector

Camp Nellore 14 October 1897

21/10 dlc 13/10/97.

To The Chairman Munl Council, Nellore

Thro' the Collector

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Vellore
Municipality for the year 1896-97.

Dated 1st Sept 1897.

To

THE Asst: Accountant General and
Inspector of Local Fund Accounts,
Madras.

SIR,

I have the honor to submit the following report on my recent audit of the accounts of the Vellore Municipality for the year 1896-97.

2. The Receipts and Expenditure of the Municipality during the year under report (exclusive of Deposits), together with the opening and closing balances, are shown in Statements I and II appended.

3. The opening Balance as given in Statement I is in agreement with the closing Balance of the previous year's audit report.

4. The closing Balance, viz., Rs. 5898-12-10, was in agreement with that appearing in the ~~Bank~~ / Treasury Pass Book, allowing for outstanding cheques, and for deposits.

5. Statement VI explains the differences (shown in red ink in the other appended Statements), between the figures of these Statements, and those of the Statement submitted by the Municipality with their Annual Report to Government , or

The audit having been conducted before the preparation of the Municipal Annual Report to Government, the figures contained in the accompanying Statements should agree exactly with those in the Statements that will accompany the Annual Report.

6. A note on all the discrepancies and defects noticed in the accounts has been placed in the hands of the Chairman.

7. The audit has been conducted according to the instructions contained in the Enclosure to Accountant-General's letter to Government No. L. F. D. / 495, dated 19th February 1892, as modified by subsequent Government Orders.

8 Nothing was discovered important enough to call for immediate action on the part of Government, or

~~The following points deserve to be brought to the immediate notice of Government~~

I have &c.
(sig) P. Rajagopaul Mudaly,
Asst: Inspector of Local Funds
&c.

Forwarded to the Accountant General.
(sig) W J. T Williamson.
Asst: Accountant General and Inspector of L.F. Accts

2770/430 Forwarded to the Secretary to Government, Local and Municipal Department, Fort St George, through the Chairman, Municipal Council, Nellore and the Collector of Nellore.

Fort St George
Accountant General's Office
29 September 1897

J. H. Harrison
Offg: Accountant General.

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Nellore for the official year 1896-97.

Heads of Account.	1896-97. Details of Minor heads.			1896-97. Totals of Major heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	3694	1	6	3694	1	6	3690	-	-
b. Endowments									
c. Water-tax Fund									
Total ..				3694	1	6	3690	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	6736	-	-				6900	-	-
b. Tax on buildings (section 63) ..	13193	2	3				12.900	"	"
c. Tax on lands (section 63) ..	1064	9	2				1010	"	"
d. Water-tax on buildings and lands (section 75)	"	"	"				"	"	"
e. Tax on vehicles with springs, and palanquins (section 77) ..	1011	"	"				950	"	"
f. Tax on animals (section 77) ..	1178	12	"				1150	"	"
g. Tax on carts and other vehicles without springs (section 85) ..	2608	"	"				2700	"	"
h. Tolls (section 91)—									
Gross receipts 6110-"-"- ..									
Less Local Fund share 1417-14-4	4692	14	8				4680	"	"
i. Penalties on account of—									
i. Tax on arts									
ii. Tax on buildings ..									
iii. Tax on lands									
iv. Water-tax on buildings and lands									
v. Tax on vehicles, &c. ..									
vi. Tax on animals									
vii. Tax on carts, &c. ..									
viii. Evasion of tolls				30484	6	1			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	25	"	"	25	"	"	30	-	-
Carried over ..				30509	6	1	30320	"	"

STATEMENT I—*cont.*

Heads of Account.	1896-97. Details of Minor heads.			1896-97. Totals of Major heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				30,509	6	1	30,320	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	21	9	"				20	-	-
ii. Rent of buildings ..	90	-	-				90	-	-
iii. Avenue receipts ..	55	6	-				70	-	-
iv. Fees from Travellers' Bungalows	223	8	-				250	-	-
b. i. Sale-proceeds of lands ..	-	"	"				-	-	-
ii. Produce of lands, gardens, &c.	"	-	"				-	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	29	8	6				60	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	2	-	-				-	-	-
d. i. Fees from educational institutions	207	2	3				220	-	-
ii. Other revenue from educational institutions ..	-	-	-				-	-	-
iii. Sale-proceeds of books in Municipal Book Depôt ..	-	-	-				-	-	-
e. i. Sale-proceeds and composition fees of medicines ..	504	11	-				500	-	-
ii. Other Hospital receipts ..	113	8	-				70	-	-
f. i. Income from markets ..	315	-	-				310	-	-
ii. „ slaughter-houses ..	405	-	-				410	-	-
g. Other fees									
i. Distraint fees	12	8	-				20	-	-
ii. License fees	771	12	6				700	-	-
iii. Cart-stand fees ..	400	-	-				400	-	-
iv. Fees from extracts from Birth and Death Registers ..	4	-	-				-	-	-
h. Fines—									
i. Fines under Municipal and other Acts	699	10	-				750	-	-
ii. Balance of fines under sections 3 to 5 of the Towns Nuisance Act III of 1889 ..	-	-	-						
i. Interest on investments—									
i. General, including choultries	-	-	-						
ii. Educational	-	-	-						
iii. Medical	-	-	-						
j. Premium on loans	-	-	-	3855	3	3			
Carried over ..				34,364	9	4	34,190	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Datails of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				34,364	9	4	34,190	-	-
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..									
Other purposes ..	112	4	5				110	-	-
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes	2940	-	-	3052	4	5	2940	-	-
b. From Local Boards—									
i. Education									
ii. Medical	4094	"	10				4140	"	"
iii. Other purposes				4094	-	10			
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes									
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	1670	11	-				1670	-	-
ii. Other purposes				1670	11	-			
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year	40	10	2				30	-	-
iii. Fees for numbering carts, &c.	1	5	6	41	15	8	-	-	-
Carried over ..				43,223	9	3	43,080	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				43,223	9	3	43080	..	.
7. EXTRACRDINARY AND DEBT—									
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.									
b. Loans—									
i. From Government ..									
ii. In the market from private individuals									
c. Realizations of Sinking fund for repayment of loans.									
d. Advances—									
i. Permanent	89	12	8	89	12	8			
ii Others	~~57~~	~~4~~	~~1~~	~~57~~	~~4~~	~~1~~	60	.	.
Total Receipts ..				~~43,280~~ 43,313	~~13~~ 5	~~4~~ 11	43140	.	.
Add opening balance ..				3694	1	6	3690	.	.
Grand Total ..				~~46974~~ 47,007	~~14~~ 7	~~10~~ 5	46830	.	.

Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls, should be debited to advances recoverable in Statement II, and when these are recovered, the recoveries should be credited to this head.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent., and tax on land at 7½ per cent. of rent value. ~~annas for every 80 square yards.~~
3. Water tax on buildings and lands is ~~not~~ levied. ~~at per cent.~~
4. Tax on vehicles and animals is levied at ~ the maximum rates.
5. Tax on carts, &c, is levied at Rs. 4/- per cart per annum.
6. Tolls are levied at ~ the maximum rates.
7. License-fees are levied at the rates sanctioned in G O. No 2298 26-8-85 and 893 in Mis d 27-5-96 Jun. and 4-1-92 No 208 in Mis d 6-2-96.
8. The house-tax registers were last revised in the official year 1890-91, and the land tax registers in the official year 1891-92.
9. The total extent of land assessed is 1396·79 acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

Statement II.

Expenditure from the Municipal Fund of the Town of Nellore for the official year 1896-97.

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications									
b. Buildings	4783	4	9				4550	.	.
	~~124~~	~~4~~	~~6~~						
c. Drainage									
d. Water-supply				4,907	9	3			
e. Miscellaneous public improvements				~~4783~~	~~4~~	~~9~~			
2 REPAIRS—									
a. Communications	5136	9	1				5200	.	.
b. Buildings	758	9	-				700	.	.
c. Drainage—	67	13	.						
i. Repairs to works ..	~~192~~	~~1~~	~~6~~				200	.	.
ii. Establishment for flushing drains, &c.	957	11	5				960	.	.
d. Water-supply—									
i. Repairs to works, machinery, &c.	206	12	8				200	.	.
ii. Establishment	55	-	-	7182	7	2	50	.	.
iii. Contingencies	-	-	-	~~7306~~	~~11~~	~~8~~			
e Miscellaneous public improvements									
3. ESTABLISHMENT	539	8	.	539	8	.	540	.	.
4. TOOLS AND PLANT AND OTHER STORES	4	-	-	4	-	-			
5. CONTRIBUTIONS—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To other bodies or persons for public works									
Total, Grant I ..				12,633	8	5	12,400	.	.
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..	22	15	11	22	15	11	30	.	.
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment ..									
b. Contingencies ..									
Carried over ..				22	15	11	30	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				22	15	11	30	.	.
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	777	11	2				780	.	.
b. Result Grants	274	4	.				400	.	.
c. Contingencies	238	2	9	1290	1	11	290	.	.
3. Salary Grants	661	.	.	661	.	.	700	.	.
4. Result Grants	1304	2	.	1304	2	.	1000	.	.
5. Combined Grants—									
a. Fixed payments									
b. Result Grants									
6. Inspection—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i Establishment	172	4	1				170	.	.
ii. Contingencies	28	10	1	200	14	2	40	.	.
7. Miscellaneous—									
a. Buildings, furniture, &c., grants.	70	.	.				200	.	.
b. Common gymnasium--									
i. Establishment	284	4	11				280	.	.
ii. Contingencies	15	9	6				30	.	.
c Other items				369	14	5			
Total, Grant II ..				3849	-	5	3920	.	.
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	2856	7	.				2850	.	.
b. Medicines and Supplies ..	1266	5	7				1300	.	.
c. Diet of Patients	1406	12	2				1480	.	.
d. Sundries and Contingencies ..	1099	3	5				1150	.	.
e. Contributions to Local Boards..				6628	12	2			
Carried over ..				6628	12	2	6780	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS	A.	P.
Brought forward ..				6628	12	2	6780	"	"
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College ..	173	.	.				210	.	.
ii. Sanitary Inspection ..	138	.	.				150	.	.
iii. Medical reserve staff ..	39	.	.				30	.	.
iv. Cutlers' Establishment ..	.	.	.	350	.	.			
b. Contributions to Local Boards, &c., for—									
i. Medical Schools ..									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—									
a. Establishment	194	11	4				180	.	.
b. Contingencies	12	4	7				30	.	.
c. Contributions to Local Boards ..	150	.	.	356	15	11	150	.	.
4. Registration of Births and Deaths—									
a. Establishment	237	12	.				240	.	.
b. Contingencies	44	13	3	282	9	3	40	.	.
5. Conservancy, Road cleaning, and Road watering—									
a. i. Establishment	5492	4	10				5520	.	.
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	435	15	7				540	.	.
b. Private scavenging—									
i. Establishment	1383	6	8				1390	.	.
ii. Contingencies, such as cost of scavenging carts, &c. ..	9	13	6				10	.	.
c. Cholera charges	11	9	10				.	.	.
d. Contingencies	544	9	6	7877	11	11	570	.	.
Total, Grant III ..				15496	1	3	15840	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	314	13	8						
b. Contingencies	1194	4	3	1509	1	11	1200	.	.
2. i. MARKETS—									
a. Establishment									
b. Contingencies	4	4	10						
ii. SLAUGHTER-HOUSE—									
a. Establishment	115	.	2						
b. Contingencies	7	12	10	127	1	10	120	.	.
3. CHOULTRIES—							10	.	.
a. Establishment	299	14	5						
b. Contingencies	16	6	10				300	.	.
c. Feeding Travellers	2825	10	6	3141	15	9	40	.	.
4. TRAVELLERS' BUNGALOW—							2800	.	.
a. Establishment	84	.	.						
b. Contingencies	47	.	.	131	.	.	80	.	.
5. AVENUES—							50	.	.
a. Establishment									
b. Contingencies									
6. PUBLIC GARDEN—									
a. Establishment									
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..									
7. SURVEY OF LAND							140	.	.
8. FIRE—									
a. Establishment									
b. Purchase of fire-engines, buckets, repairs, &c.									
9. POUNDS—									
a. Establishment									
b. Contingencies									
Carried over ..				4909	3	6	5060	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				4909	3	6	5060	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
10. OTHER CHARGES—									
i. Work done for private individuals, other than private scavenging									
ii. Rewards for destruction of wild animals and snakes ..	37	9	8				50	.	.
iii. Printing	250	6	8				280	.	.
iv. Compensation for lands ..	583	7	9	871	8	1			
v. Other items	550	15	2	838	15	6	600	.	.
Total, Grant IV ..				5748	3	7	5990	"	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1749	10	5				1750	.	.
ii. Inspection	177	11	10				310	.	"
b. Collection of Municipal Taxes—									
i. Establishment	548	12	"				550	"	"
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.									
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies	6	14	8				10	"	"
d. Office contingencies other than (*b*) (ii)	514	12	11				690	"	"
e. Contributions for Central office and Audit establishments ..	310	"	"	3307	13	10	310	.	.
Total, Grant V ..				3307	13	10			
REPAYMENT OF DEBT—									
a. Instalments paid during the year									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
Carried over ..									

* Ground rents ... 150·13·6
water pandal charges 267·3·9
Town tax charges 17·4·0
Law charges ... 59·11·7
numbering carts · 47·9·4
Remission of assessment 40·13·7
583·7·9

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
INTEREST—									
a. On account of last year ..									
b. ,, of current year ..									
Advances recoverable—									
a. Permanent									
b. Others		8	9		8	9			
Refunds of other than current collections.	40	14	4	40	14	4	50		
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b In Savings Bank									
Total Expenditure ..				41.076	2	-	41.820	-	-
Balances—									
a. Municipal Fund				5898	12	10	5010	-	-
b. Endowments									
c. Water tax Fund									
Grand Total ..				46.974	14	10	46830	-	-

Note to Statement II.

Position of the Municipality of Nellore *on 31st March* 1897.

Liabilities.

	RS.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	5468	12	-
Other Liabilities (in detail) ..			
Total ..	5468	12	-

Assets.

	RS.	A	P.
Municipal Balance .. Cash	5.898	12	10
Municipal Balance .. Securities ..	685	1	-
Deposit Balance .. Cash	~~4968~~ 4783	~~12~~ 11	-
Deposit Balance .. Securities ..	500	-	-
Sinking Fund of loans			
Funded Capital of endowed institutions, Hospitals, &c.			
Total ..	11.367	8	10
Value of Premises, &c.	67.225	3	4
Do. of Tools and plant	9.290	3	8
Do. of Live stock			
Do. of Furniture	3722	-	2
	418	6	6
Arrears of taxes, &c.	~~342~~	~~6~~	~~6~~
Other assets (in detail)			
Total ..	~~80.579~~ 655	~~13~~ 13	~~8~~ 8
Claims—			
Advances Recoverable—			
Permanent advance	95	-	-
Advances for works, &c. ..	29	3	9
Total ..	124	3	9
Grand Total ..	~~92.071~~ 147	~~10~~	3

STATEMENT III.—*Municipality of* Nellore Abstract of Deposits Account for the year 1896-97.

	Rs.	A.	P.		Rs.	A	P.
Balance brought forward ..	690	12	3				
	3190	12	3	1. Credited to Municipal Funds	854	15	.
1. Deposits by Appellants	70	10	6	2. Returned to Appellants	49	8	.
2. Do by Renters	2955	5	9	3. Do. to Renters	1150	.	.
3. Do. by Contractors	922	8	6	4. Do. to Contractors	160	.	.
4. Do. as Security by Municipal Servants	59	2	-	5. Do. to Municipal Servants	15	9	.
	559	2	.				
5. Deposited for the execution of work for which Private Parties are liable ..	-	.	.	6. Do. to Parties	25	-	.
6. Other Deposits under the Act or bye-laws	25	5	.	7. Paid to Claimants	.	.	.
Total Receipts ..	4532	15	9	Total ..	2253	.	.
	032	15	9				
				Balance * ..	5468	12	.
Grand Total ..	7723	12	.	Grand Total ..	7723	12	.

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* Details of Balance.

	No. of items.	Year.	No of items.	Year.	No of items.	Year	No. of items.	Year.	No of items.	Year. 94-95	No. of items.	Year. 95-96	No. of items.	Year. 96-97	Total. No of items.	Total. Rs. A. P.	Remarks.
		Rs. A. P.		Rs A P.		Rs. A. P.		Rs A P		Rs. A P		Rs. A. P.		Rs. A. P			
Appellants' Deposits ..												2 - -		59 11 6		61 11 6	
Renters' do. ..										85 5 -		1 8 3		2327 13 9		2414 11 .	
Contractors' do. ..										561 2 6		618 - .		762 8 6		1941 11 .	
Municipal Servants' Deposits										250 1 -		750 . .		50 . .		1050 1 .	
Deposits for Work ..																	
Miscellaneous Deposits, viz'												- 4 6		- 5 .		- 9 6	
Total ..										896 8 6		1371 12 9		3200 6 9		5468 12 -	

Statement IV-A.—*Municipality of* Nellore. Demand, Collection, and Balance Statement for the year 1896-97.

CURRENT.

Tax.	Demand as originally assessed by the Chairman	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).
1	2	3	4	5	6	7	8
	Rs. A P	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A P	Rs. A. P.
1. Tax on arts, &c.	7037 8 .	419 . .	6618 8 .	6470 . .	. . .	20 8 .	128 . .
	6986 8 .	368 . .					
2. ,, on buildings	13.066 3 6	6 9 6	13.059 10 .	12.865 6 3	88 10 3	10 6 6	95 3 .
3. ,, on lands	1008 7 9	. . .	1008 7 9	953 11 9			3 12
	1008 - 3		1008 - 3				54 4 6
4. Water-tax on buildings and lands ..							
5. Tolls (gross receipts)	6110 . .		6110 . .	6110 . .			
6. Market rents	315 . .		315 . .	315 . .			
7. Slaughter-house fees	405 - .		405 . .	405 . .			
8. Rent of cart-stands	400 . .		400 . .	400 . .			
9. Private scavenging fees	1701 14 6		1701 14 6	1660 6 9		28 8 9	12 15 .
10. Vehicles.	993 . .		993 . .	993 . .			
11. Animals	1176 4 .		1176 4 -	1176 4 -			
12. Carts and other vehicles with hand springs	2610 - .		2610 . .	2606 . .			4 - .
13. Rent of lands	21 9 .		21 9 -	21 9 .			
14. do of buildings	90 . .		90 . .	90 . .			
15 Licence fees.	822 12 6		822				8276
	746 12 6		746 12 6	746 12 6			

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Statement IV-B.—*Municipality of* Nellore, Demand, Collection, and Balance Statement for the year 1896-97—*cont.*

ARREARS.

Tax.	Balance of old Demand.	Arrears of previous year.	Total Demand.	Collected.	Remitted.	Written off.	Balance (column 4 *minus* columns 5, 6 and 7).	Years to which the balance relates.
1	2	3	4	5	6	7	8	9
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. Tax on arts, &c.		414 . .	414 . .	266 . .	51 - -	97 . .		
2. „ on buildings	- 3 .	342 3 .	342 6 .	327 12 -		14 10 -		
3. „ on lands		114 9 4	114 9 4	110 13 5		3 11 11		
4. Water-tax on buildings and lands ..								
5. Tolls								
6. Market rents								
7. Slaughter-house fees								
8. Rent of cart-stands								
9. Private scavenging fees		12 9 9	12 9 9	10 4 3		2 5 6		
10. Vehicles		28 8 . ×	28 8 .	18 . .		10 8 .		
11. Animals		5 8 .	5 8 .	2 8 .		3 . .		
12. License fees	73 - -		73 . .	25 - -			48 - -	1894-95.
13. Carts and other vehicles without springs		2 . . ×	2 . .	2 . .				
14.								

× Due to subsequent collection.

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STATEMENT V.—*Abstract of transactions under advances.*

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	213	7	8
	.	8	9
(2) Amount advanced during the year			
Total ..	214	.	5
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year			
(*b*) Do. previous years	89	12	8
Total amount outstanding at the end of the year* ..	124	3	9
Total ..	214	.	5

* *Details of Balance.*

Demand advance . Rs 95-0-0
advance for law charges - 29-3-9
124-3-9

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts				
7 (a) advances.	57 4 1	89 12 8	(+) 32 8 7	(1) Error in classifications rectified.
charges.				
Grant I				
1 New works				
(e) Drainage	. . .	124 4 6	(+) 124 4 6	(2) Altered as per Government official memo: no 817 d 3rd August 93.
2 Repairs				
e. Drainage.				
i Repairs to tanks	192 1 6	67 13 .	(-) 124 4 6	
Grant iv. 10 other charges				
V. other items.	550 15 2	583 7 9	(+) 32 8 7	(3) Vide item (1) above.
Deposits				
Opening balance	3190 12 3	3690 12 3	(+) 500 . .	(4) altered as per last year's audited figures.
Deposits as security by Municipal Servants	559 2 .	59 2 .	(-) 500 . .	(5) Errors in classifications rectified.
Statement iv A				
Tax on arts Col: 2	6986 8 .	7037 8 .	(+) 51 . .	
Col: 3	368 . .	419 . .	(+) 51 . .	
Tax on lands Col 2	1008 . 3	1007 7 9	(-) . 8 6	(6) Errors in classifications rectified.
Col 8	54 4 6	53 12 .	(-) . 8 6	
License fees Col 2	746 12 6	822 12 6	(+) 76 . .	
Col 8	. . .	76 . .	(+) 76 . .	

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.

Nellore Municipal Office
Dated 6th October 1897
Despd 8th October 1897.

No 1216
Mun

From

M.R.Ry

P. Sitaramayya Pantulu garu
M.A.

Chairman, Municipal Council,
Nellore.

To The Collector of
Nellore.

Sir,

With reference to your ——
memorandum Ref no 894/Eng dated 1st
instant, I have the honour to retransmit
the audit report for 1896-97, making the
necessary alterations pointed out excepting
that in Statement III. The sum of Rs500
involved in the latter is the Security ——
furnished in 1890 by the manager in landed
property and was for the first time —
brought to cash book in 1896-97 and —
shewn in the accounts as a receipt for

that year, while the auditor showed it in the accounts for 1895–96 and brought it as balance to the accounts of 1896–97 to avoid difference between the 2 years' — accounts as furnished by him.

I have the honour to be,
Sir,
Your most obedient Servant.
(Sd) P Sitaramayya
Chairman.

(True copy)

E Iah
for Aj collector.

29/10.

1/3756 Misc 1897

N dated 30th October 1897

Forwarded to the Secretary to Government, Local and Municipal Department, Fort Saint George, Madras, with a copy of the Chairman's letter No 1216 Misc dated 6th October 1897

E Iah

Camp Nellore 30th October 1897 } Aj Collector

When given for copying
When copied
When examined
When signed 11/11 } 189 .

READ AGAIN G.O., No. 189 , DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A	
LETTER OF GOVERNMENT.								
[illegible]MENT WITH DITTO.								
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

N.B.—
A = Copy in full.
B = Not to be copied.
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